

**INSTRUCTIONS FOR COMPLETING THE ST-250-W  
COMBINED ATLANTIC CITY LUXURY TAX/STATE SALES TAX  
WORKSHEET FOR JULY, 2006**

This is a transitional worksheet that covers the increased NJ Sales Tax rate imposed on Luxury Items from 3% to 4% during the month of July, 2006. This worksheet details the allocation of the return information for each rate period and must be completed before completing your July, 2006 ST-250 return. For the most current information concerning the applicable tax rate for your July sales, see the Division's Notice at: <http://www.state.nj.us/treasury/taxation/vendors.htm>.

**WORKSHEET INSTRUCTIONS:**

**Column B-1**

1. Complete Lines 1 through 3 for the period July 1, 2006 through July 14, 2006. These lines are identical to the lines on your ST-250.
2. Line 5 - Multiply Line 3 by 3% (the rate for July 1, 2006 through July 14, 2006). Enter result.

**Column B-2**

3. Complete Lines 1 through 3 for the period July 15, 2006 through July 31, 2006. These lines are identical to the lines on your ST-250.
4. Line 5 - Multiply Line 3 by 4% (the rate for July 15, 2006 through July 31, 2006). Enter result.

**Column B-3**

5. Add Line 1, Column B-1 and Line 1, Column B-2. Enter the total on Line 1, Column B-3. Continue adding each line from Column B-1 and Column B-2 through Line 5. Enter each line total in Column B-3.

**ST-250 RETURN INSTRUCTIONS:**

6. Carry all figures from Column B-3 to the corresponding line on Column B (NJ State Sales Tax on Luxury Items) of the ST-250. Column A (Atlantic City Luxury Tax) is not affected by the Sales Tax rate change and should be filled out as usual. Continue completing Lines 6 through 11 of the ST-250 return and remit the Total Balance Due on Line 11.

**DO NOT MAIL THIS WORKSHEET WITH YOUR ST-250.** You must retain this worksheet for at least four years in case of audit.